

Annex 2

Requirements for a Statement of Accounts by Chartered Accountants

1. In drawing up their certificate, the recognised, independent firm of chartered accountants shall follow the numerically listed structure used for the record of accounts thus provided for the source and disposition statement. The accountants shall explain the auditing mandate they were given and shall give an account of the documents used for the audit of proper use of funds and compliance with the terms of funding. The key statements (in particular the audit findings) and the final audit certificate (cf. 3) must, however, be translated into German (uncertified translation). This translation may be included in the evaluation of the audit opinion together with the comments on the certificate.
2. If the difference between budgeted figures and actual figures is more than 30 per cent, this must be justified separately, unless prior authorisation was obtained from the BMZ.
3. The final audit certificate shall state the following (minimum requirement):
"We hereby certify that we have conducted an audit relating to the statement of accounts of (name of the project-executing agency) regarding the financing of the (name) project. Our audit was carried out on the basis of the following requirements pertaining to the use of funding:

We have looked at all the books and receipts/vouchers.

Based on our audit, we confirm that:

1. All income and expenditure has been properly documented by means of receipts or vouchers.
2. The expenditures documented have been made in accordance with the requirements of the terms of the application and the grant approval and are in accordance with the purpose outlined in the application and in the financial plan. Any deviations from the financial plan are explicitly explained.
3. The income documented, which is entered in the accounts as the contribution made by the project-executing agency, the target group and/or other entities in the country where the project is being implemented, is correctly rendered in the accounts, with the source being explained as required.
4. The donor's conditions specified in the project agreement have (not) been met (with regard to the following aspects).
5. Special remarks."